

## **MINUTES**

### **UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING**

**November 5, 2008**

**Room 402, Fourth Floor – 1:00 p.m.  
Heber Wells Building  
Salt Lake City, UT 84111**

**CONVENED:** 1:00 p.m.

**ADJOURNED:** 2:30 p.m.

**Bureau Manager:**

Dan S. Jones

**Board Secretary:**

Ann Naegelin

**Division Director:**

David Stanley

**Board Members Present:**

MacRay Curtis  
Linda Protzman  
Sherman Smith

**Board Members Absent:**

Michael Blackburn, Chairperson  
Gordon Haycock

**Guests:**

Michelle McGaughey, UACPA  
Carey Woolsey, UACPA

### **TOPICS FOR DISCUSSION**

Minutes

A motion was made by Mr. Smith to approve the minutes from the October 1, 2008 meeting, as corrected. Ms. Protzman seconded the motion. The motion passed by unanimous vote.

### **APPOINTMENTS:**

Kyle Mercer

Mr. Mercer met for his appointment to review his renewal application. He has paid all of his fines in Utah. His citations in California have been turned over to a collection agency. He does not have a driver license in either state. He is working for a manufacturing company in Ogden and would like to open a small tax practice during the next tax season. He has made alternate arrangements for transportation. Mr. Jones indicated that even though the citations were minor, there is a pattern of disregard for the laws.

Mr. Smith made a motion to approve the license for renewal. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

Gerald Hoth

Mr. Hoth was interviewed by telephone. Mr. Hoth does not have any outside clients. He is part owner in two homeowner association and he owns some property. He has a small company that does maintenance work. He does bookkeeping for the businesses. He is doing work as an officer or owner and signs as such. He needs the CPA license for the accreditation process for his teaching at Cal State Fullerton. He tried to teach during the fall of 2007. He should be sedentary for all but three hours each day.

Mr. Jones indicated the Board could waive hours in line with how much work he is doing. Mr. Hoth was working fulltime in 2006. He works about four hours a month at this time.

Mr. Smith made a motion that the license will lapse immediately. Mr. Hoth will need to complete 20 hours of CPE before he can apply for reinstatement. He will need to complete 80 hours for the current CPE reporting period or request another waiver. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

Steve Eklund, ALJ

Judge Eklund met with the Board to ask for their help in providing assistance to the Utah Community Action Partnership Association for their help in providing training for the volunteers in the Tax Assistance Program. The training session will be in early January. UACPA will put an article in their newsletter and on their website.

## **DISCUSSION ITEMS:**

NASBA Annual Meeting

Mr. Smith reported on the NASBA Annual Meeting. NASBA supports the 150 hours requirement for licensure, but would like to allow a person to sit for the exam after 120 hours.

NASBA would like to have access to our license files to be part of their database. Mr. Jones indicated that they currently have access to all public information. Some of the information is not public information and cannot be disclosed to anyone. Mr. Jones will contact Kenny Denny at NASBA to discuss this item.

A group of people met to discuss setting international accounting standards.

NASBA is holding a CPE Conference and is inviting CPE providers to make presentations, but they must pay to be a presenter. This item will be discussed at the next meeting.

William E. Rex  
Renewal Application

Mr. Jones gave a brief explanation of Mr. Rex's criminal history. Mr. Smith made a motion to require a mental health evaluation and a probationary period to be determined. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

Ronald Glen Bushnell

Material for his application was given to each board member. This item will be placed on the agenda for the December Board meeting.

### **NEXT MEETING**

The next Board meeting has been scheduled for Wednesday, December 3, 2008 at 1:00 p.m.

### **ADJOURN**

Adjourned at 2:30 p.m.

*Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.*

December 3, 2008  
Date Approved

Mike Blackburn  
Chairperson, Utah Board of Accountancy

December 3, 2008  
Date Approved

Dan S. Jones  
Bureau Manager, Division of Occupational & Professional  
Licensing